



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 190]

CHENNAI, MONDAY, MAY 11, 2020
Chithirai 28, Saarvari, Thiruvalluvar Aandu-2051

Part VI—Section 1

Notifications of interest to the General Public
issued by Heads of Departments, Etc.

NOTIFICATIONS BY HEADS OF DEPARTMENTS, ETC.

THE COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI-600 005.

NOTIFICATION BY THE COMMISSIONER OF STATE TAX, UNDER THE TAMIL NADU GOODS AND SERVICES TAX
ACT, 2017 AND THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

(Letter No. PP2/5520/CT/2020, dated 24-03-2020)

*(No.5/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Tuesday, 24th March 2020,
Panguni 11, Vikari, Thiruvalluvar Aandu-2051.)*

No. VI-(1)/159(b-1)/2020.

In exercise of the powers conferred by sub-section (1) of section 44 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till 30.06.2020.

2. This Notification shall be deemed to come into force with effect from 23rd March 2020.

*(No.6/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Tuesday, 24th March 2020,
Panguni 11, Vikari, Thiruvalluvar Aandu-2051.)*

No. VI-(1)/159(b-2)/2020.

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Tamil Nadu Goods and Services Tax Rules, 2017, by such class

of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2020 to September, 2020 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

3. This Notification shall be deemed to come into force with effect from 23rd March 2020.

*(No.7/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Tuesday, 24th March 2020,
Panguni 11, Vikari, Thiruvalluvar Aandu-2051.)*

No. VI-(1)/159(b-3)/2020.

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (Act 19 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

“Provided that, for taxpayers having an aggregate turnover of up to rupees five crore in the previous financial year, whose principal place of business is in the State of Tamil Nadu, the return in **FORM GSTR-3B** of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month”

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B. – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

3. This Notification shall be deemed to come into force with effect from 23rd March 2020.

*(No.8/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Monday, 11th May 2020,
Chithirai 28, Saarvari, Thiruvalluvar Aandu-2051.)*

No. VI-(1)/159(b-4)/2020.

In exercise of the powers conferred by section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (TN Act 19 of 2017), read with sub-rule (5) of rule 61 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in the notification number 7/2020 – TNGST, dated the 24th March, 2020, issued by the Commissioner, namely:–

In the said notification, in the first paragraph, after the first proviso, the following provisos shall be inserted, namely: –

“Provided further that, for taxpayers having an aggregate turnover of more than rupees 5 crore in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore in the previous financial year, whose principal place of business is in the State of Tamil Nadu, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.”

2. This notification shall be deemed to come into force with effect from 3rd April 2020.

(No.9/2020-PP2/5520/2020/Tamil Nadu Goods and Services Tax, Chennai, Monday, 11th May 2020,
Chithirai 28, Saarvari, Thiruvalluvar Aandu-2051.)

No. VI-(1)/159(b-5)/2020.

In exercise of the powers conferred by sub-section (1) of section 44 of the Tamil Nadu Goods and Services Tax Act, 2017 (TN Act 19 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and in supersession of notification No. 5/2020-TNGST, dated the 24th March, 2020 issued by the Commissioner, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the 30th September, 2020.

2. This notification shall be deemed to come into force with effect from 5th May 2020.

M.A. SIDDIQUE,
Principal Secretary /
Commissioner of State Tax.